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Proposed programme budget for the biennium 1998-1999*

Part VIII Common support services

Section 27B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the medium-term plan for the period 1998-2001)

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* The present document contains section 27B of the proposed programme budget for the biennium 1998-1999. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-second Session, Supplement No. 6* (A/52/6/Rev.1).

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Section 27B
Office of Programme Planning, Budget and Accounts
(Programme 24 of the medium-term plan for the period 1998-2001)

Overview

27B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of subprogramme 2, Programme planning, budget and accounts, of programme 24, Administrative services, of the medium-term plan for the period 1998-2001 (A/51/6/Rev.1).

27B.2 The Office of Programme Planning, Budget and Accounts is responsible for the establishment of budgetary and accounting policies and procedures for the Organization. Its main objective for the biennium is the implementation and continuing improvement of the system of programme planning, budgeting and accounts for activities financed from all sources, including the regular budget, peacekeeping accounts and trust funds of the Organization.

27B.3 The Office prepares and submits to the General Assembly the proposed medium-term plan and biennial programme budgets and related performance reports of the United Nations, budget proposals and performance reports for peacekeeping operations, maintains the accounts of the Organization and prepares financial reports. During the biennium, the work of the Office will focus on improving the system and procedures relating to activities financed from all sources. The programme of work of the Office will continue to be guided by the Financial Regulations and Rules of the United Nations, the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, as well as by resolutions adopted annually by the General Assembly on administrative, financial and budgetary questions.

27B.4 The Office provides substantive services for the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination, the Economic and Social Council, the United Nations Board of Auditors and the Panel of External Auditors of the United Nations.

27B.5 The overall level of resources proposed for the Office would entail a net decrease of $730,900. It is proposed to abolish 16 posts (5 Professional and 11 General Service (Other level)) and to redeploy 2 posts (1 Professional and 1 General Service (Other level)) from the Accounts Division to the Integrated Management Information System (IMIS) under section 27D, Support services. In an effort to streamline the invoice processing functions, the redeployment of five General Service (Other level) posts to the Accounts Division from the Procurement and Transportation Division under section 27D is also proposed.

27B.6 The estimated percentage distribution of the total resources of the Office in 1998-1999 would be as follows:

		Regular budget	*Extra-budgetary*
		(percentage)	
A.	Executive direction and management	6.2	—
B.	Programme of work		
	1. Financial accounting and reporting	58.6	59.6
	2. Programme planning and budgeting	35.2	6.0
	3. Financial services relating to peacekeeping matters	—	34.4
	Total	**100.0**	**100.0**

Table 27B.1 Summary of requirements by component

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1994-1995 expenditures*	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
A. Executive direction and management	926.0	1 433.1	(235.4)	(16.4)	1 197.7	72.8	1 270.5
B. Programme of work:							
1. Financial accounting and reporting	11 641.2	11 997.3	(567.6)	(4.7)	11 429.7	618.6	12 048.3
2. Programme planning and budgeting	6 264.1	6 725.7	72.1	1.0	6 797.8	436.8	7 234.6
Total	**18 831.3**	**20 156.1**	**(730.9)**	**(3.6)**	**19 425.2**	**1 128.2**	**20 553.4**

(2) *Extrabudgetary resources*

1994-1995 expenditures	*1996-1997 estimates*	*Source of funds*	*1998-1999 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
3 415.8	3 830.2	Support to extrabudgetary administrative structures	3 931.4
		(ii) Extrabudgetary activities	
1 993.2	3 147.0	Support to extrabudgetary substantive activities	3 657.2
2 057.0	1 451.9	Technical cooperation reimbursement resources	1 455.4
7 394.9	8 944.3	Peacekeeping operations	10 489.9
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
14 860.9	**17 373.4**	**Total**	**19 533.9**
33 692.2	**37 529.5**	**Total (1) and (2)**	**40 087.3**

Table 27B.2 Summary by object of expenditure

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1994-1995 expenditures*	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
Posts	17 199.6	18 564.8	(1 300.7)	(7.0)	17 264.1	998.7	18 262.8
Other staff costs	529.3	431.4	224.6	52.0	656.0	39.3	695.3
Consultants and experts	10.0	30.5	(10.5)	(34.4)	20.0	1.2	21.2
Travel	34.1	36.8	(11.5)	(31.2)	25.3	1.5	26.8
Contractual services	351.4	345.6	283.1	81.9	628.7	37.6	666.3
General operating expenses	498.2	445.6	(15.4)	(3.4)	430.2	26.0	456.2
Hospitality	0.6	4.2	(4.2)	(100.0)	—	—	—
Supplies and materials	27.1	23.6	—	—	23.6	1.3	24.9
Furniture and equipment	181.0	273.6	103.7	37.9	377.3	22.6	399.9
Total	**18 831.3**	**20 156.1**	**(730.9)**	**(3.6)**	**19 425.2**	**1 128.2**	**20 553.4**

(2) *Extrabudgetary resources*

1994-1995 expenditures	*1996-1997 estimates*	*Object of expenditure*	*1998-1999 estimates*
13 697.0	16 974.2	Posts	19 253.6
938.4	379.2	Other staff costs	260.3
15.1	20.0	Travel	20.0
40.6	—	Contractual services	—
159.0	—	General operating expenses	—
3.6	—	Supplies and materials	—
7.2	—	Furniture and equipment	—
14 860.9	**17 373.4**		**19 533.9**
33 692.2	**37 529.5**		**40 087.3**

Table 27B.3 Post requirements

Organizational unit: Office of Programme Planning, Budget and Accounts

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1996-1997	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*
Professional category and above								
ASG	1	1	—	—	—	—	1	1
D-2	2	2	—	—	1	1	3	3
D-1	4	4	—	—	2	2	6	6
P-5	6	6	—	—	7	7	13	13
P-4/3	30	25	—	—	35	37	65	62
P-2/1	9	8	—	—	2	2	11	10
Total	**52**	**46**	**—**	**—**	**47**	**49**	**99**	**95**
General Service category								
Principal level	8	8	—	—	8	8	16	16
Other levels	65	58	—	—	50	52	115	110
Total	**73**	**66**	**—**	**—**	**58**	**60**	**131**	**126**
Grand total	**125**	**112**	**—**	**—**	**105[a]**	**109[a]**	**230**	**221**

[a] 1 P-5, 2 P-4, 4 P-3, 1 P-2 and 17 General Service (2 Principal level and 15 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures.

2 P-5, 2 P-4, 4 P-3 and 13 General Service (4 Principal level and 9 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities.

1 D-1, 1 P-4 and 7 General Service (1 Principal level and 6 Other level) posts financed from technical cooperation reimbursement resources.

Posts financed from the support account for peacekeeping operations:
1996-1997: 1 D-2, 1 D-1, 4 P-5, 12 P-4, 10 P-3, 1 P-2 and 21 General Service (1 Principal level and 20 Other level).
1998-1999: 1 D-2, 1 D-1, 4 P-5, 13 P-4, 11 P-3, 1 P-2 and 23 General Service (1 Principal level and 22 Other level).

A. Executive direction and management

Table 27B.4 **Summary by object of expenditure**
(Thousands of United States dollars)

Object of expenditure	*1994-1995 expenditures*	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
Posts	535.5	907.2	(95.8)	(10.5)	811.4	49.6	861.0
Other staff costs	237.0	326.0	(72.3)	(22.1)	253.7	15.3	269.0
Consultants and experts	10.0	30.5	(10.5)	(34.4)	20.0	1.2	21.2
Travel	8.5	14.6	(4.5)	(30.8)	10.1	0.6	10.7
General operating expenses	66.3	70.5	(4.1)	(5.8)	66.4	4.1	70.5
Hospitality	0.6	4.2	(4.2)	(100.0)	—	—	—
Supplies and materials	27.1	23.6	—	—	23.6	1.3	24.9
Furniture and equipment	41.0	56.5	(44.0)	(77.8)	12.5	0.7	13.2
Total	**926.0**	**1 433.1**	**(235.4)**	**(16.4)**	**1 197.7**	**72.8**	**1 270.5**

Table 27B.5 **Post requirements**

Programme: Executive direction and management

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1996-1997	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*
Professional category and above								
ASG	1	1	—	—	—	—	1	1
P-5	1	1	—	—	—	—	1	1
Total	**2**	**2**	**—**	**—**	**—**	**—**	**2**	**2**
General Service category								
Other levels	3	2	—	—	—	—	3	2
Total	**3**	**2**	**—**	**—**	**—**	**—**	**3**	**2**
Grand total	**5**	**4**	**—**	**—**	**—**	**—**	**5**	**4**

27B.7 The Controller establishes budgetary and accounting policies and procedures for the Organization and provides the overall direction, management and coordination of the work programme of the Office of Programme Planning, Budget and Accounts; administers and ensures compliance with the Financial Regulations and Rules, as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Controller is also responsible for the provision of secretariat services to the Advisory Panel on Management and Finance.

Resource requirements (at current rates)

Posts

27B.8 Total estimated requirements of $811,400 under this heading relate to the continuation of one Assistant Secretary-General, one P-5 and two General Service (Other level) posts. The redistribution of support functions within the immediate office of the Controller makes it possible to propose the abolition of one General Service (Other level) post.

Other staff costs

27B.9 The total provision of $253,700 would cover general temporary assistance ($50,100) during periods of peak workload and for maternity leave and sick leave replacements and overtime ($203,600) for the Office of Programme Planning, Budget and Accounts as a whole, in particular during sessions of the General Assembly, the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, the preparation of the programme budget, peacekeeping and tribunal budgets and the end-of-year closing of the accounts.

Consultants

27B.10 The provision of $20,000, reflecting a reduction of $10,500, would provide outside ad hoc expertise.

Travel

27B.11 A provision of $10,100, reflecting a reduction of $4,500, is requested for the Controller and his designated representatives to undertake travel related to the functions of his office.

General operating expenses

27B.12 The total estimated requirements of $66,400, reflecting a reduction of $4,100, relate to the following: the rental of office equipment ($22,600); the share of the Controller's office in the maintenance and support of the local area network (LAN) technical infrastructure (including central servers) necessary for the support of central management services such as e-mail, UNIX for IMIS, etc. ($3,700); communications ($34,400); and maintenance of existing office automation equipment ($5,700). There will be no provision for hospitality for official functions.

Supplies and materials

27B.13 The estimated requirements of $23,600, at the maintenance level, relate to the cost of office supplies for the Office of Programme Planning, Budget and Accounts as a whole.

Furniture and equipment

27B.14 The estimated requirements of $12,500 relate to the upgrading and replacement of existing office automation equipment in the Controller's office.

B. Programme of work

1. Financial accounting and reporting

Table 27B.6 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1994-1995 expenditures*	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
Posts	11 017.7	11 501.1	(1 002.8)	(8.7)	10 498.3	563.0	11 061.3
Other staff costs	292.3	105.4	296.9	281.6	402.3	24.0	426.3
Travel	4.5	7.7	—	—	7.7	0.4	8.1
Contractual services	21.4	43.7	(18.6)	(42.5)	25.1	1.5	26.6
General operating expenses	234.1	221.9	0.8	0.3	222.7	13.3	236.0
Furniture and equipment	71.2	117.5	156.1	132.8	273.6	16.4	290.0
Total	**11 641.2**	**11 997.3**	**(567.6)**	**(4.7)**	**11 429.7**	**618.6**	**12 048.3**

(2) *Extrabudgetary resources*

1994-1995 expenditures	*1996-1997 estimates*	*Source of funds*	*1998-1999 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
3 415.8	3 830.2	Support to extrabudgetary administrative structures	3 931.4
		(ii) Extrabudgetary activities	
1 148.8	2 265.3	Support to extrabudgetary substantive activities	2 541.1
2 057.0	1 173.2	Technical cooperation reimbursement resources	1 138.5
3 059.2	3 332.0	Peacekeeping operations	4 019.9
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
9 680.8	**10 600.7**	**Total**	**11 630.9**
21 322.0	**22 598.0**	**Total (1) and (2)**	**23 679.2**

Table 27B.7 Post requirements

Programme: Financial accounting and reporting

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1996-1997	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*
Professional category and above								
D-2	1	1	—	—	—	—	1	1
D-1	2	2	—	—	—	—	2	2
P-5	2	2	—	—	3	3	5	5
P-4/3	16	12	—	—	19	21	35	33
P-2/1	7	6	—	—	2	2	9	8
Total	**28**	**23**	**—**	**—**	**24**	**26**	**52**	**49**
General Service category								
Principal level	6	6	—	—	7	7	13	13
Other levels	51	46	—	—	35	37	86	83
Total	**57**	**52**	**—**	**—**	**42**	**44**	**99**	**96**
Grand total	**85**	**75**	**—**	**—**	**66[a]**	**70[a]**	**151**	**145**

[a] 1 P-5, 2 P-4, 4 P-3, 1 P-2 and 17 General Service (2 Principal level and 15 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures (includes the secretariat of the Advisory Board on Compensation Claims and the Insurance Section).

1 P-5, 1 P-4, 3 P-3 and 10 General Service (4 Principal level and 6 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities (includes the Insurance Section).

1 P-4 and 7 General Service (1 Principal level and 6 Other level) posts financed from technical cooperation reimbursement resources.

Posts financed from the support account for peacekeeping operations:
1996-1997: 1 P-5, 3 P-4, 5 P-3, 1 P-2 and 8 General Service (Other level).
1998-1999: 1 P-5, 4 P-4, 6 P-3, 1 P-2 and 10 General Service (Other level).

27B.15 Financial accounting and reporting activities are implemented by the Accounts Division. The Division will continue to record and maintain all accounts of the United Nations on a fund basis; control the collection of monies and assist in the monitoring of expenditures; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and effect timely and accurate payment of financial obligations of the Organization. Coordination and supervision of all health, life, property and liability insurance activities of the Organization will continue as well as services to the Claims Board and the Advisory Board on Compensation Claims.

Activities

27B.16 During the biennium 1998-1999, the following activities will be undertaken:

(a) *Parliamentary services. Parliamentary documentation.* Financial reports of the Secretary-General to the General Assembly.

(b) *Published material. Technical material.* Semi-annual financial statements for the regular budget, all peacekeeping operations, all trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special purpose funds.

(c) *Administrative support services.*

(i) *Financial accounts.* Processing of various financial and accounting documents; recording the collection of monies and other receivables due to the Organization, amounting to several billion dollars a year; production of cash-flow forecasts for regular budget and peacekeeping operations; reconciliation of bank accounts; remittances of funds to the various peacekeeping

missions, regional commissions and information centres located throughout the world; production of semi-annual financial statements; recording and preparation of semi-annual consolidated statements of income and expenditure for revenue-producing activities and all peacekeeping operations; and maintenance of accounts and reporting on trust funds and technical cooperation activities;

(ii) *Payments and disbursements*. Payment of salaries and related allowances and other benefits to United Nations staff, consultants and United Nations fellows; processing of income tax reimbursements (an activity funded under the Tax Equalization Fund); preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules; processing payments to vendors and other contractors; and processing of travel claims;

(iii) *Systems support*. Support of finance modules of IMIS; general accounting system; payroll system; after-service health insurance; tax reimbursement systems; LAN administration; field accounting system; field payroll system; and treasury system (Treasury Information Processing System (TIPS));

(iv) Management and coordination of all life, health, property and liability insurance activities; and studying of alternative insurance plan structures as needed in the light of developments in worldwide insurance markets;

(v) Provision of secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

Resource requirements (at current rates)

Posts

27B.17 Total estimated requirements of $10,498,300, reflecting a decrease of $1,002,800, relate to salaries and common staff costs for 75 posts. The negative growth represents the combined effect of the application of new standardized vacancy rates, post transfers and abolitions. The proposed net decrease of 10 posts is comprised of the following: (a) the abolition of one P-3 as a result of improvements in procedures for consolidating field accounting and inter-office voucher processing functions; (b) the abolition of two General Service (Other level) posts with the streamlining of the travel claims processing functions in IMIS; (c) the discontinuance of one General Service (Other level) post beginning in 1999 upon the completion of the streamlining of payroll processing functions in IMIS; (d) the abolition of five posts (one P-4, one P-2 and three General Service (Other level)) in the Income Tax Unit to reflect financing of the functions under the Tax Equalization Fund, as addressed in the context of A/C.5/50/57/Add.1, the resources of which were already eliminated in the revised appropriations for the biennium 1996-1997; (e) the abolition of four posts (one P-4 and three General Service (Other level)) to reflect the more appropriate location of Revenue Accounts under the Income Section; (f) the redeployment of two posts (one P-3 and one General Service (Other level)) from the Accounts Division to IMIS for maintenance functions relating to Releases 3 and 4; and (g) the redeployment of five General Service (Other level) posts to the Accounts Payable Unit of the Accounts Division from the Purchase and Transportation Division of the Office of Support Services (sect. 27D).

Other staff costs

27B.18 Requirements of $402,300 are estimated for general temporary assistance during 1998-1999 for periods of peak workload as well as in connection with, *inter alia*, continuing and increased support for the implementation of IMIS Release 4.

Travel

27B.19 The provision of $7,700 relates to travel in order to achieve better coordination of accounting and reporting procedures with duty stations away from Headquarters.

Contractual services

27B.20 The provision of $25,100 for external printing of various reports reflects a reduction of $18,600 in line with the overall reduction for external printing.

General operating expenses

27B.21 Requirements of $222,700 proposed under this heading, reflecting an increase of $800, would cover the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central management services such as e-mail, UNIX for IMIS, etc. ($115,700) and the maintenance of existing office automation equipment ($107,000).

Furniture and equipment

27B.22 The estimated requirements of $273,600 under this heading, including an increase of $156,100, relate to the upgrading and replacement of existing office automation equipment.

2. Programme planning and budgeting

Table 27B.8 **Summary by object of expenditure**
(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1994-1995 expenditures*	*1996-1997 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*1998-1999 estimates*
			Amount	*Percentage*			
Posts	5 646.4	6 156.5	(202.1)	(3.2)	5 954.4	386.1	6 340.5
Travel	21.1	14.5	(7.0)	(48.2)	7.5	0.5	8.0
Contractual services	330.0	301.9	301.7	99.9	603.6	36.1	639.7
General operating expenses	197.8	153.2	(12.1)	(7.8)	141.1	8.6	149.7
Furniture and equipment	68.8	99.6	(8.4)	(8.4)	91.2	5.5	96.7
Total	**6 264.1**	**6 725.7**	**72.1**	**1.0**	**6 797.8**	**436.8**	**7 234.6**

(2) *Extrabudgetary resources*

1994-1995 expenditures	*1996-1997 estimates*	*Source of funds*	*1998-1999 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
—	—	Support to extrabudgetary administrative structures	—
		(ii) Extrabudgetary activities	
832.2	681.0	Support to extrabudgetary substantive activities	858.3
—	278.7	Technical cooperation reimbursement resources	316.9
—		Peacekeeping operations	—
—	—	(b) Substantive activities	—
—	—	(c) Operational projects	—
832.2	**959.7**	**Total**	**1 175.2**
7 096.3	**7 685.4**	**Total (1) and (2)**	**8 409.8**

Table 27B.9 **Post requirements**

Programme: Programme planning and budgeting

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1996-1997	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*
Professional category and above								
D-2	1	1	—	—	—	—	1	1
D-1	2	2	—	—	1	1	3	3
P-5	3	3	—	—	1	1	4	4
P-4/3	14	13	—	—	1	1	15	14
P-2/1	2	2	—	—	—	—	2	2
Total	**22**	**21**	**—**	**—**	**3**	**3**	**25**	**24**
General Service category								
Principal level	2	2	—	—	—	—	2	2
Other levels	11	10	—	—	3	3	14	13
Total	**13**	**12**	**—**	**—**	**3**	**3**	**16**	**15**
Grand total	**35**	**33**	**—**	**—**	**6**[a]	**6**[a]	**41**	**39**

[a] 1 P-5, 1 P-3 and 3 General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities; 1 D-1 post financed from technical cooperation reimbursement resources.

27B.23 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division. The Division's tasks include: (a) coordination of the preparation of the medium-term plan and related revisions; (b) preparation of proposed programme budgets and related revised estimates and statements of programme budget implications; (c) authorization of expenditures and staffing tables; (d) review and monitoring of expenditures; (e) review of compliance with staffing tables; (f) development and maintenance of parameters for costing the programme budget; and (g) servicing of intergovernmental bodies and of other bodies.

Activities

27B.24 During the biennium 1998-1999, the following activities will be undertaken:

(a) *Parliamentary services*

(i) *Parliamentary documentation.* Approved appropriations for the programme budget for the biennium 1998-1999 (1998); proposed outline of the programme budget for the biennium 2000-2001; budget performance reports for the biennium 1998-1999; reports to the Fifth Committee of the General Assembly on the programme budgets for the bienniums 1996-1997 and 1998-1999; proposed programme budget for the biennium 2000-2001; and reports to the Assembly on administrative and budgetary matters, as required;

(ii) Substantive services to the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly.

(b) *Administrative support services and finance*

(i) Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council and their subsidiary bodies and preparation and presentation to those bodies of statements of programme budget implications and revised estimates; preparation of revised estimates arising from decisions of the Security Council; preparation of the budgets and performance reports of the International Tribunal for the Prosecution of Persons Responsible

for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994; and review and analysis of cost plans for extrabudgetary financing;

(ii) Issuance of authorizations, guidelines or instructions with a view to improving administrative and financial procedures and rationalizing the use of resources; review and analysis of trust fund proposals and the establishment of their terms of reference and agreements with contributors; review of programme budget implications of host-country agreements for meetings held away from established headquarters; review of financial and budgetary issues in draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies; issuance of allotment advices and staffing table authorizations; monitoring of expenditures, review of proposals for revisions to allotment advices and preparation of requests for supplementary estimates; preparation of requests for authorization to incur unforeseen and extraordinary expenditures; and maintenance of vacancy statistics and certifying officers' panel;

(iii) Maintenance and operation of computerized budget system and management of data structure, data input and system control; and creation of standard cost tables.

Resource requirements (at current rates)

Posts

27B.25 Requirements under this heading have been estimated at $5,954,400 and reflect a reduction of $202,100. Two posts (one P-3 and one General Service (Other level)), are proposed for abolition as a result of the redistribution of work within the Division.

Travel

27B.26 A provision of $7,500, reflecting a reduction of $7,000, for travel in 1998-1999 is proposed.

Contractual services

27B.27 A provision of $603,600, representing an increase of $301,700, is proposed for data-processing services to enhance the capacity of the current budget information system and increase necessary interfaces with IMIS.

General operating expenses

27B.28 The provision of $141,100, after a reduction of $12,100, relates to the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central management services such as e-mail, UNIX for IMIS, etc. ($94,600) and maintenance of existing office automation equipment ($46,500).

Furniture and equipment

27B.29 Estimated requirements of $91,200 relate to the updating and replacement of existing office automation equipment of the Division.

3. Financial services relating to peacekeeping matters

Table 27B.10 **Summary by object of expenditure**
(Thousands of United States dollars)

Extrabudgetary resources

	1994-1995 expenditures	*1996-1997 estimates*	*Source of funds*	*1998-1999 estimates*
			(a) Services in support of:	
	—	—	(i) United Nations organizations	—
			(ii) Extrabudgetary activities	
			Support to extrabudgetary	
	12.2	200.7	substantive activities	257.8
	4 335.7	5 612.3	Peacekeeping operations	6 470.0
	—	—	(b) Substantive activities	—
	—	—	(c) Operational projects	—
Total	**4 347.9**	**5 813.0**		**6 727.8**

Table 27B.11 **Post requirements**

Programme: Financial services relating to peacekeeping matters

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1996-1997	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*	*1996-1997*	*1998-1999*
Professional category and above								
D-2	—	—	—	—	1	1	1	1
D-1	—	—	—	—	1	1	1	1
P-5	—	—	—	—	3	3	3	3
P-4/3	—	—	—	—	15	15	15	15
Total	**—**	**—**	**—**	**—**	**20**	**20**	**20**	**20**
General Service category								
Principal level	—	—	—	—	1	1	1	1
Other levels	—	—	—	—	12	12	12	12
Total	**—**	**—**	**—**	**—**	**13**	**13**	**13**	**13**
Grand total	**—**	**—**	**—**	**—**	**33[a]**	**33[a]**	**33**	**33**

[a] 1 P-4 post financed from reimbursement for support to extrabudgetary substantive activities.
1 D-2, 1 D-1, 3 P-5, 9 P-4, 5 P-3 and 13 General Service (1 Principal level and 12 Other level) posts financed from the support account for peacekeeping operations.

27B.30 Financial services relating to peacekeeping matters are carried out by the Peacekeeping Financing Division. Emphasis will be placed on refining and improving upon budget formulation and techniques and standardized budget formats and presentations of budgets and financial performance reports for individual peacekeeping operations. The Division will continue to improve on financial management techniques with a view to ensuring that peacekeeping operations are administered with maximum efficiency and economy. It will also continue to carry out other financial management functions including development of financial policy, budgetary control and monitoring of cash flow, as well as periodic review of the rates of reimbursement to troop-contributing Governments and maintenance of liaison with Governments, including

negotiations on financial matters relating to peacekeeping operations with troop-contributing Governments. The Division will also continue to streamline and standardize budgeting techniques and procedures.

Activities

(a) *Parliamentary services. Parliamentary documentation.* Reports to the General Assembly on the financing of active, completed and closed missions: UNDOF, UNIFIL, UNIKOM, UNFICYP, UNOMIL, UNAVEM, MINURSO, UNTAES, UNMIBH, UNMOP, UNPREDEP, UNPF, UNOMIG, UNMIH, UNSMIH, UNAMIR, UNMOT and new missions to be authorized by the Security Council; reports to the Assembly on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations, including the review of the rates of reimbursement, the peacekeeping reserve fund, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi; and sections of reports to the Security Council on the financing of all peacekeeping operations, as required.

(b) *Administrative support services*

(i) *Budget formulation.* Review and analysis of performance reports and cost estimates for the financing of individual peacekeeping operations and for activities related to Security Council resolutions 687 (1991) and 986 (1995), review of proposals to be financed from the trust funds established for peacekeeping/peacemaking operations, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi and the General Assembly resolution governing unforeseen and extraordinary expenses; preparation of those sections of the reports of the Secretary-General to the Security Council dealing with financial aspects of the establishment of new peacekeeping operations or extension or major changes in the mandates of existing missions; and review and verification of data generated by the Department of Peacekeeping Operations on annually updated standard ratios and Standard Cost Manual (including mission-specific costs) used in the formulation of peacekeeping operation budgets;

(ii) *Budgetary control.* Issuance and revision of allotments and staffing table authorizations; review and analysis of monthly statements of expenditures for all peacekeeping operations, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi; and for activities related to Security Council resolutions 687 (1991) and 986 (1995);

(iii) *Monitoring of financial status.* Review and analysis of the financial status of peacekeeping and mission special accounts and determination of the amounts needed for operational and backstopping costs, as required; constant monitoring of cash levels of individual peacekeeping operations special accounts and projected cash flow requirements; monthly determination of troop strength and the amounts payable to each troop-contributing Government; preparation of troop cost payment instructions when cash flow situation permits; confirmation of availability of funds in peacekeeping special accounts before payments to Governments by Accounts Division of claims certified by the Department of Peacekeeping Operations; issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peacekeeping and other missions; and monitoring and use of the peacekeeping reserve fund pursuant to the provisions of General Assembly resolution 49/233 A;

(iv) *Liaison with Governments.* Discussions with Governments, including troop-contributing Governments, on the financial status of each mission and its implications for the respective peacekeeping operations; and negotiations with troop-contributing Governments on financial matters relating to peacekeeping operations, including details of payments outstanding to them;

(v) *Rates of reimbursement formulation.* Review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peacekeeping and other missions; annual review and analysis of changes in inflation and currency exchange rates and their implications for standard rates of reimbursement for troop costs; and preparation of reports to the General Assembly on the review of the standard rates of reimbursement for troop costs.

Resource requirements (at current rates)

27B.31 The resource requirements of the Division are financed from the peacekeeping support account and, for the biennium 1998-1999, reflect proposals to be considered by the General Assembly at its resumed fifty-first session in May 1997.